

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

BAY STATE GAS COMPANY

D.T.E. 05-27

ATTORNEY GENERAL'S THIRTEENTH SET OF
DOCUMENT AND INFORMATION REQUESTS

The following are the Attorney General's THIRTEENTH SET of Document and Information Requests regarding the prefiled testimony of Steven Barkauskas.

- AG-12-1 Please provide a copy of Mr. Barkauskas curriculum vitae.
- AG-12-2 Referring to Exhibit BSG/SAB-1, page 4, lines 8-12, please provide copies of NiSource's "total rewards" compensation philosophy.
- AG-12-3 Referring to Exhibit BSG/SAB-1, page 4, lines 18-22, please provide the amount paid to Hewitt Associates by NiSource during the test year for consulting services. Please also itemize and quantify the cost of each of those services and indicate the amounts that were assigned and / or allocated to Bay State Gas Company during the test year.
- AG-12-4 Referring to Exhibit BSG/SAB-1, page 4, lines 18-22, please provide a five-year history of the amount paid by NiSource to Hewitt Associates for consulting services.
- AG-12-5 Referring to Exhibit BSG/SAB-1, page 5, lines 2-10, please provide copies of the reports, analyses, memorandum, e-mails, etc. that provide Hewitt's recommendations for the policy and implementation of the compensation and benefits package.

- AG-12-6 Referring to Exhibit BSG/SAB-1, page 5, lines 13-20, please provide a copy of the contract(s) that NCSC has had in effect with Hewitt Associates at any time during the last three years.
- AG-12-7 Referring to Exhibit BSG/SAB-1, page 5, lines 19-20, please provide copies of the last two analyses of NiSource's compensation and benefits plans that Hewitt Associates prepared for NiSource.
- AG-12-8 Referring to Exhibit BSG/SAB-1, page 6, please provide a complete copy of Hewitt's analysis referred to on this page.
- AG-12-9 Referring to Exhibit BSG/SAB-1, page 7, lines 6-8, please provide copies of all materials describing the "newly revised components of total compensation and benefits, and adjustments to compensation policies" that were provided to employees.
- AG-12-10 Referring to Exhibit BSG/SAB-1, page 7, lines 10-22 and page 8, lines 1-15, please indicate whether the components of the newly revised compensation and benefits listed are all of the revisions and changes that were made during 2004. Please also indicate whether any other changes have been made since then, and if so, please provide a complete and detailed description of each of those changes.
- AG-12-11 Referring to Exhibit BSG/SAB-1, page 16, please provide a complete copy of Hewitt's recommendations referred to on lines 19-21.
- AG-12-12 Referring to Exhibit BSG/SAB-1, page 17, lines 1-7, it indicates that "Hewitt found that, compared to the market, Bay State's base pay for non-union employees was competitive. Therefore, it recommended that each individual salary should be compared to the salary range for each job and raised if the pay was below the bottom of the established range." Please indicate whether salaries were lowered if they were above the established range, and if not, why not.
- AG-12-13 Referring to Exhibit BSG/SAB-1, page 18, lines 10-12, please indicate the effect that unions would have been burdened with had they not had collective bargaining agreements during that period.

- AG-12-14 Referring to Exhibit BSG/SAB-1, page 19, lines 8-19, please provide copies of all annual cash award plans, the NiSource Corporate Incentive Plan, all specialized incentive plans, incentive plans, performance adjustments, Performance Management Programs, and Corporate Incentive Program. For each program, please provide the following:
- (1) a complete and detailed description of the plan;
 - (2) an itemization of the employee job title categories that can receive payments under that plan; and
 - (3) a five-year history of the payouts to each employee job title category under that plan.
- AG-12-15 Referring to Exhibit BSG/SAB-1, page 24, lines 15-19, please provide the workpapers, calculations, formulas, assumptions and supporting documentation for the 3.6 percent “aging factor used by Mr. Barkauskas.
- AG-12-16 Referring to Exhibit BSG/SAB-1, page 24, please provide a complete copy of the 2003 AGA Survey referred to on that page. Please also provide a complete copy of all updates to that survey.
- AG-12-17 Referring to Exhibit BSG/SAB-1, page 25, lines 1-10, please provide a comparison of the union rates as of April 2003 for both the Northeast Utilities and the Company, without any “aging” in the form of Schedule SAB-1.
- AG-12-18 Referring to Exhibit BSG/SAB-1, page 28, please provide a complete copy of the 2003 Mercer Survey referred to. Please also provide a complete copy of all updates to that survey.
- AG-12-19 Referring to Exhibit BSG/SAB-1, page 34, please provide a complete copy of the 2004/2005 US Compensation Planning Survey.
- AG-12-20 Referring to Exhibit BSG/SAB-1, page 34, please provide a complete copy of the Salary Budget Survey for 2004/2005 by WorldatWork.
- AG-12-21 Referring to Exhibit BSG/SAB-1, page 34, please provide a complete copy of the U.S. Salary Increase Survey for 2004 and 2005.
- AG-12-22 Referring to Exhibit BSG/SAB-1, page 37, lines 19-20, please provide copies of the annual filings for the utilities referred to on that page.
- AG-12-23 Referring to Exhibit BSG/SAB-1, page 43, lines 12-19, please provide all analyses of the causes for the 20.3 percent increase in dental costs indicated there.

- AG-12-24 Referring to Exhibit BSG/SAB-1, page 44, lines 1-3, please provide a complete copy of the last three NCSC periodic studies to compare benefits referred to.
- AG-12-25 Referring to Exhibit BSG/SAB-1, page 44, line 8-12, please provide a complete copy of the last three studies referred to.
- AG-12-26 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide the pension expense and PBOP expense separately for each of the years 2000 through 2004.
- AG-12-27 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide the range of discount rates that management had to choose from for each of the years 2000 through 2004, along with the source documents for those rates. For each of those years, please provide the pension expense and the PBOP expense, separately, assuming the discount rate at (1) the low end of the range is used and (2) the high end of the range is used.
- AG-12-28 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide the range of health care trend rates that management had to choose from for each of the years 2000 through 2004, along with the source documents for those rates. For each of those years, please provide the PBOP expense, assuming the discount rate at (1) the low end of the range is used and (2) the high end of the range is used.
- AG-12-29 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide separately the annual contribution to the pension and the PBOP trust funds for each of the years 2000 through 2004.
- AG-12-30 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide the expected Pension and PBOP Expense amount for 2005.
- AG-12-31 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide the expected Qualified Pension Expense amount for 2005.
- AG-12-32 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide separately the expected contribution to the pension and the PBOP trust funds for 2005.
- AG-12-33 Referring to Exhibit BSG/SAB-1, page 48, Table SAB-1, please provide a complete and detailed description of the nature of costs included in "Qualified" Pension Expense.

- AG-12-34 Referring to Exhibit BSG/SAB-1, page 50, lines 18-22, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the \$26,825,928 indicated there.
- AG-12-35 Referring to Exhibit BSG/SAB-1, page 50, lines 18-22, please provide the workpapers, calculations, formulas, assumptions, and supporting documentation for the \$19,311,901 indicated there.
- AG-12-36 Referring to Exhibit BSG/SAB-1, page 50-51, please indicate the current amount of the additional minimum liability that the Company seeks treatment for as a regulatory asset. Please also provide the workpapers, calculations, formulas, assumptions, and supporting documentation used to determine that amount.
- AG-12-37 Referring to Exhibit BSG/SAB-1, Schedule SAB-3, please provide a similar schedule for April 2003 without “aging.”
- AG-12-38 Referring to Exhibit BSG/SAB-1, Schedule SAB-3, please provide the number of Bay State employees associated with each Position shown on that table.
- AG-12-39 Referring to Exhibit BSG/SAB-1, Schedule SAB-5, please provide a similar schedule for April 2003 without “aging.”
- AG-12-40 Referring to Exhibit BSG/SAB-1, Schedule SAB-5, please provide the number of Bay State employees associated with each Position shown on that table.
- AG-12-41 Referring to Exhibit BSG/SAB-1, Schedule SAB-6, please provide a similar schedule for April 2003 without “aging.”
- AG-12-42 Referring to Exhibit BSG/SAB-1, Schedule SAB-6, please provide the number of Bay State employees associated with each Position shown on that table.
- AG-12-43 Referring to Exhibit BSG/SAB-1, Schedule SAB-9, please provide a complete copy of the study referred to in Note 1 to that schedule.
- AG-12-44 Referring to Exhibit BSG/SAB-1, Schedule SAB-9, please provide a complete copy of the study referred to in Note 2 to that schedule.

DATED: May 31, 2005.